

**REPORT OF THE STUDIES COMMITTEE
TO THE LEGISLATIVE COUNCIL
June 28, 2012**

The Studies Committee of the Legislative Council met on June 28, 2012, and makes the following report for approval by the Legislative Council:

2012 Studies. That the attached proposal for studies for the 2012 Interim be adopted by the Legislative Council.

Respectfully submitted,

Senator Amanda Ragan
Chairperson

Proposal for 2012 Legislative Interim Studies

A. Statutory Committees

1. Legislative Tax Expenditure Committee (Iowa Code §§ 2.45(5) and 2.48)

Charge: The committee is a permanent body created under the Legislative Council. It is required by statute to approve annual estimates of the cost of tax expenditures by December 15 each year and perform a scheduled review of specified tax credits so that each credit is reviewed at least every five years. The second scheduled review, to review the Fund of Funds, targeted jobs withholding credits, the funding of urban renewal projects with sales tax revenue, school tuition organization tax credits, and tuition and textbook tax credits, is in 2012.

Members: 5 Senate / 5 House

Meeting Days: 1

2. State Government Efficiency Review Committee (Iowa Code § 2.69)

Charge: The committee is a permanent legislative committee that meets, as directed by the Legislative Council, at least every two years to review state government organization and efficiency. The committee met initially in 2011, and the first report is due January 1, 2013.

Members: 5 Senate / 5 House

Meeting Days: 1

3. Property Assessment Appeal Board Review Committee (Iowa Code § 421.1A(7))

Charge: The review committee was established as of January 1, 2012. The review committee is required to submit a report recommending any changes to the Property Assessment Appeal Board. The report is due January 15, 2013. Staffing assistance for the committee is provided by the Department of Revenue.

Members: 3 Senate / 3 House / 3 State and Local Officials

Meeting Days Authorized For Legislator Per Diem And Expenses: 2

B. Other Interim Committees

1. Mental Health and Disability Services Redesign Fiscal Viability Study Committee (2012 Iowa Acts, SF 2315, § 131)

Charge: The committee shall meet in the 2012 Legislative Interim to analyze the fiscal viability of the mental health and disability services redesign provisions enacted in the 2012 Legislative Session. Upon request to and approval by legislative leadership, the committee may contract to have an independent analysis performed. Reports of such an analysis are required to be submitted to the General Assembly for consideration during the 2013 Legislative Session.

Members: 5 Senate / 5 House

Meeting Days: 2

2. Electronic Commerce Study Committee (Memorandum to the Studies Committee)

Charge: The committee shall meet in the 2012 Legislative Interim to collect information from stakeholders relating to the collection of sales and use taxes from local and Internet-based retailers (known as “E-fairness”) and the collection of electronic payment transaction interchange fees (known as swipe fees).

Members: 3 Senate / 3 House

Meeting Days: 1